CHAPTER 187

CITIES AND TOWNS CONSOLIDATED TAX LEVY

S. F. 182

AN ACT to repeal section six thousand two hundred seventeen (6217), code, 1939, relating to the consolidated tax levy in cities and towns, and section six thousand two hundred eighteen (6218), code, 1939, relating to the appropriation of levy in cities and towns.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Section six thousand two hundred seventeen (6217) of the Code of Iowa of 1939 is hereby repealed and the following enacted in lieu thereof:

"Section 6217 - Consolidated levy.

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5 In lieu of any or all the separate annual levies for the General Fund (section 6207), Grading Fund (subsection 1 of section 6211), Im-6 provement Fund (subsection 3 of section 6211), City or Town Sewer Fund (subsection 5 of section 6211), Water or Water Works Funds 8 (subsections 2 or 17 of section 6211), Gas, Electric Light or Power 10 Fund (subsection 10 of section 6211), Snow Removal Fund (subsection 31 of section 6211), Garbage Disposal Fund (subsection 16 of 11 12 section 6211), Drag Fund (section 6208), Bridge Fund (section 6209), 13 and Main Sewer Fund (section 6213), cities and towns may levy one 14 tax which shall not in the aggregate exceed the total amount of the 15 sum of the individual levies. There shall not be included in the city or 16 town consolidated tax levy any fund not applicable to such city or 17 town under the law. The funds to be included in such consolidated levy shall be indicated in the budget and certificate of taxes, but one amount 18 19 may be budgeted and levied for the entire group of funds applicable 20 to the city or town making the levy."

SEC. 2 Section six thousand two hundred eighteen (6218) of the Code of Iowa of 1939 is hereby repealed and the following enacted in lieu thereof:

"Section 6218 - Appropriation of levy.

The city or town making such levy shall prior to the first day of April thereafter, appropriate by ordinance in cities, and by resolution in towns, the estimated revenue from such consolidated levy, together with the estimated revenue from all other levies, to any or all of the various purposes for which said levies are by law authorized. Funds or levies so consolidated shall be placed in one fund to be known as the consolidated fund, and all claims ordinarily paid from these separate levies referred to in this section for general operating purposes shall be paid from this fund in accordance with the appropriations previously adopted. Appropriations shall be made for the various operating purposes in the amounts decided by the council, but in no event shall transfers be made between appropriations except with the approval of the state comptroller. The above-mentioned appropriaations shall also include receipts from sources other than taxation, estimated unincumbered balances from the previous year, and any contemplated transfer from funds other than those of the consolidated group. In no event shall the total amount appropriated exceed the

- amount proposed to be expended in accordance with subsection 3 of 22 23 section 370.
 - SEC. 3. This Act shall apply also to cities acting under special charter.

Approved March 25, 1943.

CHAPTER 188

CITIES AND TOWNS

H. F. 35

AN ACT to amend section six thousand three hundred nine (6309), code, 1939, relating to the transfer of lots in cities and towns for use as schoolhouse sites.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section six thousand three hundred nine (6309),
- Code, 1939, is amended by striking from lines forty-nine (49) and fifty (50) the words and figures "sections 4195 and 4197" and

inserting in lieu thereof the following, "section 4216.03".

Approved February 4th, 1943.

CHAPTER 189

POLICE AND FIRE DEPARTMENT PENSIONS

H. F. 151

AN ACT to amend section six thousand three hundred fifteen and one-tenth (6315.1) of chapter three hundred twenty-two (322), code, 1939, relating to time served in the armed forces being included in period of service in police and fire departments of cities and towns.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section six thousand three hundred fifteen and one-tenth (6315.1) of Chapter three hundred twenty-two (322), Code, 1939, is amended by inserting after the word "resigned" in line two (2) of said section, the words "or obtained leave of absence"; and said
- section is further amended by striking the word "or" in line six (6), and by inserting before the word "and" in line seven (7) the words
- "or in the war which began in December, 1941.".
- 1 This act shall apply to cities acting under special charter. Approved March 26, 1943.